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conclusions on insufficient data are pointed out only for the purpose of calling attention to the insufficiency of the data.

Particular attention may be called to the portions relating to race, nativity, and parentage, both as an illustration of the care with which the work is done, as well as of the importance of some of the conclusions.

A. G. WARNER.

A CORRECTION.

In his review* of the Report of the Special Committee on Out-Door Alms of the Town of Hartford, 1891, Dr. Warner calls attention to the fact that the per capita cost of poor relief for European countries does not follow from the figures presented by the committee, but is caused by an arithmetical error. Dr. Warner informs us that in a subsequent issue of the Report this has been corrected. The error was two-fold, the figures for cost of poor relief in England and Wales should have been \$42,204,105 instead of \$101,012,325. Making this correction and dividing by the total population of Great Britain, the figure \$1.43 per capita is obtained instead of \$1.07. This corrects the statistical table of the committee, and eliminates its manifest inaccuracies. It does not change the contention of the committee that Hartford spends more money than the British Isles, as the per capita expenditure in Hartford is \$1.96. This correction is made in justice to the Committee. It does not weaken any material portion of Dr. Warner's criticism.

NET PROFITS OF MANUFACTURING INDUSTRIES IN THE STATE OF MASSACHUSETTS.

I have read with much interest the 21st report of the Bureau of Statistics of Labor of Massachusetts, and also the review of the same in the article by Frederic B. Hawley, in the March *Publications of the American Statistical Association*. It has seemed to me that the net profits of manufacturing for a given time, at least to the shareholders in manufacturing companies, could be arrived at with mathematical accuracy. If, on the 1st of January of any given year, a man bought

* Page 437 of Volume II of these *Publications*.